



MISSOURI DEPARTMENT OF REVENUE
**MISCELLANEOUS INCOME
TAX CREDITS**

**2000
FORM
MO-TC**

Enclosure Sequence No. 1040-02, 1120-03, 1120S-02

NAME	YOUR SOCIAL SECURITY NO.	MITS/MO I.D. NUMBER
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If you are eligible for more than one credit, please specify the order in which the credits should be applied against your tax liability. Each credit will be applied against your tax liability in the order they appear on the form.

USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120 OR MO-1041. ENCLOSE WITH FORM MO-1040, MO-1120 OR MO-1041.

	ENTER CREDIT CODE (3 CHARACTERS)	CREDIT NAME	DOR USE ONLY	• YOURSELF • one income • corporation income • fiduciary		• SPOUSE on a combined return • corporation franchise	
				Column 1	Column 2	Column 1	Column 2
1.			00	1	00		00
2.			00	2	00		00
3.			00	3	00		00
4.			00	4	00		00
5.			00	5	00		00
6.			00	6	00		00
7.			00	7	00		00
8.			00	8	00		00
9.			00	9	00		00
10.			00	10	00		00
11. SUBTOTALS — add Lines 1 through 10				11	00		00
12. Total Credits — add Line 11, Columns 1 and 2 (Enter here and on Form MO-1120, Line 17, or Form MO-1120S, Line 14, or Form MO-1040, Line 37, or Form MO-1041, Line 19)				12			00

MO 860-2274 (11-2000)

This publication is available upon request in alternative accessible format(s).

Instructions

If you are taking a credit for an individual income tax return and you are filing a combined return and you both have income, list your credits in the first column and list your spouse's credits in the second column. If you are filing a combined return and your spouse does not have income or if you are not filing a combined return, list the credits in the first column. Fiduciary credits should also be reported using the first column.

If you are filing a corporation income tax return, list corporation income tax credits in the first column and list corporation franchise tax credits in the second column.

If you are eligible for more than one credit, indicate credit name and the three (3) character code as they appear below. Each credit will be applied against your tax liability in the order they appear on the form. (If you are eligible for more than ten credits, enclose an additional sheet.)

Line 11 — Subtotal — Add Lines 1 through 10, Column 1 and enter the total on Line 11, Column 1. Add Lines 1 through 10, Column 2 and enter the total on Line 11, Column 2.

Line 12 — Total Tax Credits — Add Line 11, Columns 1 and 2 and enter the total on Line 12. Also, enter on Form MO-1120, Line 17, or Form MO-1120S, Line 14, or Form MO-1040, Line 37, or Form MO-1041, Line 19.

For more information, forms and approval to claim these credits, contact the following departments.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. Box 118, Jefferson City, MO 65102-0118, Internet address: <http://www.ecodev.state.mo.us>

BJI—Brownfield “Jobs and Investment” Credit — Any person or business operating at an eligible Brownfield project may be eligible to earn tax credits for new investment and new or retained jobs for up to 10 tax periods. Contact the Incentives Section at (573) 751-0717. <http://www.ecodev.state.mo.us/cd/finance/brownfield.htm>

CBC—Community Bank Investment Credit — If you have made a monetary contribution to an approved community bank in Missouri you may be entitled to this credit. Contact the Community Development Group at (573) 751-9051. <http://www.ecodev.state.mo.us/cdc/taxframe>

DFH—Dry Fire Hydrant Credit — Tax credits may be available for installation of a dry fire hydrant dependent upon preapproval process. For an application please contact: Missouri Department of Economic Development, Community Development Group, or call (573) 751-5981. <http://www.ecodev.state.mo.us/ded>

EZC—Enterprise Zone Credit — You may be eligible for this credit if you established a new facility or expanded an existing facility in an enterprise zone and created new jobs and new investment. Contact the Incentives Section at (573) 751-0717.

Taxpayers eligible for tax refunds, as authorized in Section 135.245, RSMo, must be certified by the Department of Economic Development as having operated a “new business facility” during the taxpayer's third or fourth tax period. For further information concerning claims for refunds, contact the Department of Revenue at (573) 751-5819.

FDA—Family Development Account Credit — If you made donations to a qualified not-for-profit family development account program, you may qualify for this credit. Contact the Community Development Group at (573) 526-5417.

FPC—Film Production Credit — Film production credits may be issued equaling up to 50% of the company's expenditures in Missouri necessary for the making of a film, not to exceed \$500,000 in tax credits per project. Contact the Missouri Film Commission at (573) 751-9050 or Incentives Section at (573) 751-0717. <http://www.ecodev.state.mo.us/film>

HPC—Historic Preservation Credit — If you have incurred expenses for the rehabilitation of an eligible historic structure, you may be entitled to claim this credit. Contact the Community Development Group at (573) 522-2635. <http://www.ecodev.state.mo.us/cd/hptc.html>

SDT—Skills Development Credit — Eligible Missouri companies are reimbursed in the form of tax credits in return for upgrading the occupational skills of workers through educational programs and training. Participating employers may receive tax credits in the amount of \$1,500 or 50% of the actual training costs for upgrading an employee's skills, whichever is less. The tax credit may be claimed upon completion of training, after the trainee has been employed in the upgraded position for at least three (3) months. Contact the Employer Relations Section at (573) 526-8254. <http://www.ecodev.state.mo.us/wfd/>

MWC—Mature Worker Childcare Program Credit — Taxpayers participating in the Mature Worker Childcare Program may be eligible for a credit of up to 25% of individual salaries paid; up to \$10,000 per participant.

SCC—Missouri Business Modernization and Technology (Seed Capital) Credit — You may be eligible for this credit if you made a cash contribution to a qualified fund established cooperatively by the Missouri Business Modernization and Technology Corporation or any of the state's innovation centers to provide “seed” capital to potentially viable businesses. Contact the Office of Business Finance at (573) 522-5821.

NAC—Neighborhood Assistance Credit — If you contributed cash or provided qualified services or assistance to a not-for-profit organization that administers an approved neighborhood assistance project, you may be eligible to claim this credit. Contact the Community Development Group at (573) 751-7178. <http://www.ecodev.state.mo.us/cd/nap>

BFC—New or Expanded Business Facility Credit — If you are a manufacturer, wholesale distributor, office tenant, truck, barge, or rail line operator, interchange tele-

communications company facility, or mining, warehouse, or research/development operator, agricultural farm implement dealer, poultry producer, insurance carrier or recycler you may be eligible to claim this credit if you established a new facility or expanded an existing facility and created new jobs and new investment. Contact the Incentives Section at (573) 751-0717.

NEC—New Enterprise Creation Credit — You may be eligible for this credit if you made a contribution to an established, professionally managed seed capital fund. Contact the Office of Business Finance at (573) 522-5821.

REC—Qualified Research Expense Credit — If you incurred “qualified research expenses” as certified by the Department of Economic Development, you may be entitled to this credit. Contact the Office of Business Finance at (573) 522-5821.

RCC—Rebuilding Communities Credit — An eligible new or relocating business, located in a “Distressed Area” may obtain a tax credit of 40% either for the purchase of specialized equipment or the amount of income tax owed. An eligible existing business, located in a “Distressed Area” may obtain a tax credit of 25% of the increased amount of specialized equipment purchased. Contact the Incentives Section at (877) 618-5857. <http://www.ecodev.state.mo.us/ded>.

RCN—Rebuilding Communities and Neighborhood Preservation Act Credit — An eligible taxpayer may qualify to receive a credit to offset part of the cost of investment in repair or construction of owner-occupied housing in moderate income neighborhoods throughout Missouri. The amount of the credit varies depending upon the expenses incurred and the applicable percentages established in Section 135.481, RSMo. Contact the Community Development Group at (573) 751-7542. <http://www.ecodev.state.mo.us/cd/npa>

RTC—Remediation Credit — If you have paid “eligible remediation costs” at a Brownfield project as determined and approved by the Department of Economic Development you may be eligible for this credit. Contact the Incentives Section at (573) 751-0717. <http://www.ecodev.state.mo.us/cd/finance/brownfield.htm>

SBG—SBA Guaranty Fee Credit — For more information on the certification process, contact the Incentives Section at (573) 751-0717. (Credit repealed effective 8/28/2000.)

SBI—Small Business Incubator Credit — You may be eligible for this credit if you have made a contribution to an approved Small Business Incubator Project. Contact the Office of Business Finance at (573) 751-0295.

ISB—Small Business Investment (Capital) Credit — If you have made a monetary contribution to an approved small business in Missouri, you may be entitled to this credit. Contact the Office of Business Finance at (573) 751-0295.

WGC—Wine and Grape Production Credit — Beginning January 1, 1999, a grape grower or wine producer shall be allowed a 25% state income tax credit on the amount of the purchase price of all new equipment and materials used directly in the growing of grapes or the production of wine in the state. Contact the Office of Business Finance at (573) 522-5821.

YOC—Youth Opportunities Credit — If you contributed cash, property or paid youth(s) wages in public or private programs authorized to participate under Section 135.460, RSMo by the Missouri Department of Economic Development, you may be eligible to claim this credit. Contact the Community Development Group at (573) 751-4539. <http://www.ecodev.state.mo.us/cd/hptc.htm/yop>

MISSOURI DEVELOPMENT FINANCE BOARD, P.O. Box 567, Jefferson City, MO 65102-0567, or call (573) 751-8479, Internet address: <http://www.mdfb.org>

DRC—Development Reserve Credit — If you have made a contribution to the Development and Reserve Fund, you may be entitled to this credit.

EFC—Export Finance Credit — If you have made a contribution to the Export Finance Fund, you may be entitled to this credit.

IDC—Infrastructure Development Credit — If you have made a contribution to the Infrastructure Development Fund, you may be entitled to this credit

BUC—Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit — If you are an eligible business which has had BUILD program bonds issued to finance eligible costs, you may be entitled to a credit.

MISSOURI HOUSING DEVELOPMENT COMMISSION, 3435 Broadway, Kansas City, MO 64111. Internet address: <http://www.mhdc.com>.

AHC—Affordable Housing Assistance Credit — This Missouri tax credit may be available to businesses who make donations to nonprofit housing entities to assist them in developing or operating housing for low income families. This tax credit shall not exceed 55% of the total donated amount and must first be approved by the Missouri Housing Development Commission. Contact the Missouri Housing Development Commission at (816) 759-6662.

LHC—Missouri Low Income Housing Credit — If you are an owner of or investor in rental property, approved for a federal low income housing credit, you may also be eligible for the Missouri low income housing credit in an amount up to 100% of the project's federal tax credit. Contact the Missouri Housing Development Commission at (816) 759-6668.

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MISSOURI DEPARTMENT OF REVENUE, P.O. Box 371, Jefferson City, MO 65105, or call (573) 751-5808 or (573) 751-5819, Internet address: <http://dor.state.mo.us/tax>

AMC—Advantage Missouri Credit — Any person or business making a contribution to Advantage Missouri Trust Fund is eligible for income tax credits.

BTC—Bank Tax Credit for S Corporation Shareholders — Allows shareholders of S corporation financial institution to take credit for share of franchise tax paid by the institution. Attach Form MO-BTC.

ATC—Special Needs Adoption Credit — If you have legally adopted a special needs child during 1999, you and/or your employer may be eligible for this tax credit. The maximum tax credit which you and/or your employer may claim is \$10,000. You must complete and enclose Form ATC with the Form MO-TC which is required for your Missouri return (Form MO-1040/Form MO-1120).

DAC—Disabled Access Credit — An eligible small business may be entitled to a tax credit of fifty (50%) percent of the eligible access expenditures over Internal Revenue Code monetary cap of \$10,250. Maximum credit is \$5,000. Form MO-8826 must be completed.

BFT—Bank Franchise Tax Credit — Allows corporation to claim a Bank Franchise Tax credit if the bank is unable to use that credit on their financial institution tax return. The bank must have outstanding share and surplus exceeding one million dollars to qualify for this credit.

MISSOURI AGRICULTURAL AND SMALL BUSINESS DEVELOPMENT AUTHORITY, P.O. Box 630, Jefferson City, MO 65102 or call (573) 751-2129, e-mail address: masbda@mail.mda.state.mo.us

APU—Agricultural Product Utilization Contributor Credit — Any person, partnership, trust, limited liability company or other donor which contributes to the Missouri Agricultural and Small Business Development Authority for the purpose of providing for financial or technical assistance to rural agricultural business concepts as approved by the Authority is eligible for this tax credit.

NGC—New Generation Cooperative Incentive Credit — A person, partnership, corporation, trust or limited liability company that invests cash funds to an eligible new generation cooperative is eligible for this tax credit.

MISSOURI DEPARTMENT OF NATURAL RESOURCES, P.O. Box 176, Jefferson City, MO 65105-0176 or call (573) 526-5604

CPC—Charcoal Producers Credit — If you are a manufacturer of charcoal or charcoal products, you may be eligible for a tax credit for certain technological equipment purchased or manufactured. For more information call (573) 751-4817.

WEC—Processed Wood Energy Credit — Companies producing processed wood energy products from Missouri timber waste are eligible for an energy tax credit. The credit may be claimed for a period of five years and is to be a credit against tax otherwise due. This credit is for producing an end product, not for the burning of wood. Call (573) 751-4000. <http://www.dnr.state.mo.us/de/homede.htm>.

MISSOURI DEPARTMENT OF HIGHER EDUCATION, P.O. Box 6730, Jefferson City, MO 65102 or call (573) 751-3940

HEC—Higher Education Scholarship Fund Credit — If you have made a contribution to the Missouri Higher Education Scholarship Donation Fund, Section 173.196, RSMo, you may be eligible to claim up to 50% of the donation as a state tax credit.

MISSOURI DEPARTMENT OF SOCIAL SERVICES, P.O. Box 88, Jefferson City, MO 65103-0088, or call (573) 751-4920

MHC—Maternity Home Credit — If you made a contribution of cash, stock, bonds or other marketable securities or real property to an approved maternity home, you may be eligible to claim up to 50% of the donation as a state tax credit.

SCT—Shared Care Credit — An individual shared care member may be eligible for a credit of up to \$500 to defray the cost of caring for an elderly person. Complete Form MO-SCC to claim this credit. For more information contact the Division of Aging, 615 Howerton Court, Jefferson City, MO 65109, or call (800) 235-5503.

MISSOURI DEPARTMENT OF PUBLIC SAFETY, P.O. Box 749, Jefferson City, MO 65102-0749, or call (573) 751-4905

DVC—Shelter for Victims of Domestic Violence Credit — If you made a contribution to an approved shelter for victims of domestic violence, you may be eligible to claim up to 50% of the donation as a state tax credit.

MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION, P.O. Box 480, Jefferson City, MO 65102-0480, or call (573) 751-4192

SMC—Sponsorship and Mentoring Program Credit — If you are an employer and incur expenses for the participation of an eligible student in an approved sponsorship and mentoring program, you may be entitled to claim this credit.

Individuals with speech/hearing impairments call TDD (800) 735-2966 or fax (573) 526-1881.